

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Raymond Hallowell
DOCKET NO.: 03-23805.001-C-1
PARCEL NO.: 14-20-329-025

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Raymond Hallowell, the appellant, by attorney Brian S. Maher with the law firm of Weis, DuBrock & Doody in Chicago and the Cook County Board of Review.

The subject property consists of a 3,125 square foot parcel of vacant land. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the land as the basis for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of three properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within three lots of the subject property. These suggested comparables range in land size from 3,000 to 3,125 square feet and in land assessments from \$12.16 to \$16.00 per square foot. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 50,000
IMPR.:	\$ 0
TOTAL:	\$ 50,000

Subject only to the State multiplier as applicable.

PTAB/651JBV

At hearing, the appellant's attorney argued that two of the suggested comparables are located adjacent to the subject property and are assessed significantly lower than the subject.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's assessment was \$55,000, or \$17.60 per square foot of land. The board also submitted raw sale information for a total of five vacant properties suggested as comparable to the subject. These comparables are all located within the subject's market and range in size from 2,500 to 4,752 square feet. The lots sold from April 2001 to November 2002 for prices ranging from \$325,000 to \$635,000 or from \$76.81 to \$184.00 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment. At hearing, the board of review's representative rested on the evidence.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of three equity comparables. The PTAB finds these comparables most similar to the subject. These properties range in land size from 3,000 to 3,125 square feet and in land assessments from \$12.16 to \$16.00 per square foot. In comparison, the subject's improvement assessment of \$17.60 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the board of review's comparables due to a lack of assessment information.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's

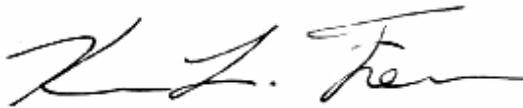
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improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.